

MINUTES OF THE TOWN OF WORCESTER
BOARD OF ABATEMENT
February 20, 2023

Peter Comart
Parcel Number: 000SA00122
374 Calais Road

The Board of Abatement convened on February 20, 2023 to hear Peter Comart's request for an abatement of taxes. In attendance were Christopher Lyon, Alan Erdossy and Peter Strobridge, Listers, Paul Hanlon, JP, Marcia Hill, JP, and Sarah Baker, JP. Roger Strobridge, Selectboard Chair, John Kaeding and Carter Stowell both Selectboard, Katie Miller, Treasurer and Jennifer LeStat, Town Clerk.

All present swore oaths to present truthful testimony.

Paul Hanlon, Chair of the Board, called the meeting to order at 5:45 pm.

The board members were sworn in.

Peter Comart brought this matter before the Board of Abatement, by application, to request an abatement for a prorated portion of the 2022 property taxes on his property located at 374 Calais Road, parcel number 000SA00122. The Listers testified to the petitioners' structural damage due to a fire on January 13, 2023, located on the above-referenced parcel.

The board of listers also had prepared a memorandum for the Board of Abatement to consider. The listers recommended that the Comart 2023 taxes be abated to reflect the damage occurring on 01/13/2023, (date of the Fire) and the reduction of value to the structure. The current listed value of the structure on the Grand List (Lt Com Util) is \$44,300.00.

The state (education) tax year runs from July to June, and the town's from January - December. After examining the property from the exterior, the listers have calculated a reduction in appraised value of the structure (now

\$0.00), resulting in an abatement of taxes in the amount of \$ 329.48. No abatement of town taxes is due because the building was there for the entire, calendar year of 2022. The building will be gone for a total of 161 days of the school tax year. $161/365 = 44\%$. The education tax rate is 1.6902 per \$100 in value.

Mr. Comart paid $1.6902 \times 443 = 748.76$ $0.44 \times 748.76 = 329.45$

This is the potential abatement amount.

Peter Comart made the request of the Listers to reappraise the new replacement building in September. The Listers agreed.

At the conclusion of the testimony the Board deliberated. Sarah Baker moved that Peter Comart's tax liability be abated in the amount of \$329.45 for reasons pursuant to title 24 V.S.A Section 1535: taxes assessed upon real or personal property lost or destroyed during the tax year. The motion was seconded by Marcia Hill. Discussion ensued. The motion passed unanimously.

The meeting adjourned at 6:15 pm.

Respectfully submitted,

Jennifer Lestat
Clerk of the Board of Abatement